

**Special Note**

Do not use this form as a payment voucher.

What is new?

- Taxpayers we have designated as annual filers **must begin to use** this return, Form IL-941, for the 2011 tax year.
- Beginning on January 1, 2011, employers who are required to make semi-weekly payments **must make all payments electronically**. For more information, go to our web site at tax.illinois.gov.
- A new **Small Business Job Creation Tax Credit** of \$2,500 per new employee is available (beginning in the 3rd quarter of 2011) for small businesses with a tax credit certificate from the Department of Commerce and Economic Opportunity (DCEO). For further information, visit DCEO's web site at jobstaxcredit.illinois.gov. More information will be provided on our web site.

Who must file Form IL-941?

If you paid wages, salaries, or gambling winnings (including Illinois lottery) that are subject to Illinois withholding, you must file Form IL-941, Illinois Withholding Income Tax Return. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

When is the Form IL-941 due?

Taxpayers who are required to pay monthly or semi-weekly must file quarterly for the preceding quarter by the last day of April, July, October, and January of the following year. You must file every quarter even if no tax was withheld. Do not file an annual return.

If you have been notified by us that you are an annual filer, you must file your annual return by January 31, 2012.

May I file electronically?

Yes. We encourage you to file electronically.

- **WebFile** is an easy, convenient, and fast way to file your return. No software is required and it is available 24 hours a day, 7 days a week.
- **TaxNet or Federal State Employment Tax (FSET)** are other programs you may choose to file your return.

Visit our web site at tax.illinois.gov for more information regarding our electronic options or call **217 782-6257** or email to rev.taxpay@illinois.gov.

You will owe a **late-filing penalty** if you do not file a processable return by the due date, and a **late-payment penalty** if you are required to make annual, monthly, or semi-weekly tax payments and do not pay the required amounts by the payment due dates.

A **bad check penalty** of \$25 will be assessed if you send a remittance that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

How do I correct a Form IL-941 I have already filed?

You must file Form IL-941-X, Amended Illinois Withholding Tax Return. **Do not** complete another Form IL-941 for the same quarter.

Continue to the back for step-by-step instructions.

**What penalties may be assessed?**

To avoid penalties, all tax withheld must be paid by each payment due date. We may ask you to provide payroll information.

IL-941 Front (R-12/10)


IL-941 Illinois Department of Revenue
Illinois Withholding
Income Tax Return

Complete all lines. _____ / _____ / _____
 Period ending

 Federal employer identification number Seq. number

 Business name

 Number and street address

 City State ZIP

(_____) _____
 Daytime phone

We encourage you to file electronically using WebFile at tax.illinois.gov.

You must complete Lines 1 through 5.

- 1 Total compensation and gambling winnings (including Illinois Lottery winnings) subject to Illinois withholding this period. **1** _____
- 2 Illinois Income Tax actually withheld (including any excess amount withheld) for this period. **This line must be completed.** **2** _____
- 3 Total all of this period's withholding payments and any overpayment you wish to apply from a previous quarter or IL-941-A (if an annual filer last year). **3** _____
- 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your remaining balance due for this period. If semi-weekly, you must make your payment **electronically**. Otherwise, make your remittance payable to "**Illinois Department of Revenue**." **4** _____
- 5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment to claim on your next IL-941. **5** _____

Check this box if you have **permanently** stopped withholding. ☐

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

 Signature

(_____) _____
 Daytime telephone number

 Date

Step-by-step Instructions

Write the period ending in the space provided. Write your federal employer identification number (FEIN), sequence number (if applicable), business name, complete address, and daytime telephone number.

Complete Lines 1 through 5.

Line 1

Quarterly filers — Write the total amount of compensation and gambling winnings (including Illinois lottery) subject to withholding for all 3 months of this quarter. This line **must be** completed.

Annual filers — Write the total amount of compensation and gambling winnings (including Illinois lottery) subject to withholding for all 12 months of 2011. This line **must be** completed.

Line 2

Quarterly filers — Write the total amount of Illinois Income Tax actually withheld (including any excess amount withheld) for all 3 months of this quarter. This line **must be** completed.

Annual filers — Write the total amount of Illinois Income Tax actually withheld (including any excess amount withheld) for all 12 months of 2011. This line **must be** completed.

Line 3

Quarterly filers — Write the total amount of payments you have already sent to us for all 3 months of this quarter. This includes electronic payments, payments remitted with Forms IL-501, and any overpayment you wish to apply from a previous quarter (or IL-941-A if an annual filer last year).

Annual filers — Write the total amount of payments you have already sent to us for all 12 months of 2011. This includes electronic payments, payments remitted with Forms IL-501, and any overpayment you wish to apply from a previous quarter (or IL-941-A if an annual filer last year).


Line 4

Quarterly filers — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is your remaining balance due for this quarter. If semi-weekly, you must make your payment **electronically**. Otherwise, make your remittance payable to “**Illinois Department of Revenue.**” Write your FEIN, the quarter to which the payment applies, and “IL-941” on your payment.

Annual filers — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is your remaining balance due for this year. Make your remittance payable to “**Illinois Department of Revenue.**” Write your FEIN, the year to which the payment applies, and “IL-941” on your payment.

Line 5

If Line 2 is less than Line 3, subtract Line 2 from Line 3 and write the result. This is your overpayment to claim on your next Form IL-941.

 **Note** If you have permanently stopped withholding, you must mark the box below Line 5.

Sign your full name and include your daytime telephone number and the date. If you do not do this, we cannot process your return and we may assess a penalty.

Mail your Form IL-941 and payment to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447**

Where do I get help?

- Visit our web site at tax.illinois.gov
- Call us at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044**